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## Amendments to the Specification:

Please amend the specification as indicated below.

Please a send the specification at page 1 to insert Field of the Invention and before paragraph 1.

Please a rend the specification at page 1 to insert <u>Background of the revention</u> after paragraph 1 of the specification.

Please a nend the specification at page 4 to insert <u>Summary of the Invention</u> after paragraph 1.

Please a nend the specification at page 4 following <u>Summary of the Invention</u> to insert the following paragraphs.

Pharma eutical compositions for oral and topical administration and the methods of making the same are disclosed for compositions, which form gel-like nonanisotropic particles when it contact with an aqueous phase.

The compositions comprise a) 0.1 to 30.0 % of one or more hydrophabic active ingredients; b) (1 to 60.0 % of one or more gelators comprising polyglycero esters of fatty acids of formula (1)

## CH. DR-CHOR-CHLO-(CH,CHOR-CH<sub>2</sub>0-), CH<sub>2</sub>-CHOR-CH<sub>2</sub>OF (1)

wherein n is an integer from 4 to 13 and R is H or COR' wherein R' is C<sub>2.22</sub> siturated, unsaturated or 1 ydroxylated alleyl and wherein at least one group R is not hydrogen, having an HLB value r at less than 10; c) 0.1 to 60.0 % of one or more gel-creating s betances selected from p hyglyceryl-3-esters of oleic acid, having an HLB value not greater than 9; d) 1.0 to 60 % of one or more co-gelator substances selected from the group consisting of triglyceride macrogol glycerol esters, partial glycerides of fatty acids and macrogol esters of fatty acids in which the average quantity of feacted ethylene oxide in the symbols of the substances ranges between 50 to 150 mols and concurrently the ratio between components b) and d) is from 10.1:1 to 10:1; and e) 5.0 to 30% of one or more C<sub>2</sub> to C<sub>4</sub> alcohols; wherein upon dilution with water, the formulation forms a dispersion of polymorphous gel particles having a dimention of 0.2 to 500 µm.

Please amend the specification at current page 4 to insert <u>Detailed Description of the Invention</u> before current paragraph 2.

Please a nend the specification at current page 4 to insert the following immediately before the Detailed Description of the Invention section title as amended sug a.

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## Brief Description of the Figures

- Figure 1: Photor icrograph of a dispersion in accordance with WO98/05309.
- Figure 2: Photo: ucrograph of a dispersion in accordance with the present invention.
- Figure 3: Graphic representation of cyclosporin blood levels in accordance with Example 6 of the present invention.

Figures 4-8: Photomicrographs of further dispersions in accordance with the pre ent invention.

Please amend he specification to delete the final 3 paragraphs from current page 13 and first paragraph of page 14, such information now contained in the specification amendment for Brief Description of the Figures, cited supra.

Please amend the specification to replace the current abstract with the following:

Pharmaceutical compositions for oral and topical administration and the methods of making the same are disclosed for compositions, which form gel-like nonanisotropic particles when in contact with an aqueous phase. The compositions comprise a) 0.1 to 30.0 % of one or more hydrophobic active ingredients; b) 0.1 to 60.0 % of one or more gelators comprising polyglycerol esters of fatty acids of formula (1)

## CH\_OR-CHOR-CH\_O-(CH\_CHOR-CH\_O-), CH\_-CHOR-CH\_OR (1)

wherein n is an integer from 4 to 13 and R is H or COR' wherein R' is C<sub>8-22</sub> saturated, unsaturated or hydroxylated alkyl and wherein at least one group R is not hydrogen, having an HLB value not less than 10;

c) 0.1 o 60.0 % of one or more gel-creating substances selected from polystyceryl-3 esters of oleic acid, having an HLB value not greater the 9; d) 1.0 to 60 % of one of more co-gelator substances selected from the group consisting of triglyceride macrogol glycerol esters, part all glycerides of fatty acids and macrogol esters of fatty acids in which the average quantity of reacted ethylene oxide in the synthesis of the substances ranges between 50 to 150 mols and concurrently the ratio between components b) and d) is from 0.1:1 to 10:1; and e) 5.0 to 30% of one or more C<sub>2</sub> to C<sub>4</sub> alcohols; wherein upon dilution with water, the formulation forms a dispersion of polymorphous gel particles having a dimension of 0.2 to 500 µm.

Also, please amend the specification to insert Examples after the sixth paragraph on current page 13.

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Finally, please a nend formula (1) appearing on current pages 4, 5, and 8, of the specification to read

CH<sub>2</sub>OR-CH<sub>2</sub>O-(CH<sub>2</sub>CHOR-CH<sub>2</sub>O-)<sub>Ne</sub>CH<sub>2</sub>-CHOR-CH<sub>2</sub>OR (1) and amend formula (2) appearing on current pages 4, 5, and 9 to read

 $CH_2OR\text{-}CH\bigcirc R\text{-}CH_2O\text{-}(CH_2CHOR\text{-}CH_2O\text{-})_{N_0}CH_2\text{-}CHOR\text{-}CH_2OR\text{-}(2).$ 

The Applicants respectfully request entry of the preceding amendments to the specification and aver that the requested amendments do not introduce new matter.

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